

# WEST VIRGINIA LEGISLATURE

## 2016 REGULAR SESSION

Introduced

### House Bill 2167

**FISCAL  
NOTE**

2015 Carryover

(BY DELEGATES MARCUM, R. PHILLIPS, CAMPBELL,  
HARTMAN, J. NELSON, PUSHKIN, LYNCH, FAIRCLOTH AND  
PERDUE)

[Introduced January 13, 2016; referred to the  
Committee on Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-10b, relating to providing a \$500 tax credit to volunteer firefighters.

*Be it enacted by the Legislature of West Virginia:*

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
2 section, designated §11-21-10b, to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-10b. Tax credit for certain volunteer firefighters.**

1 Any volunteer firefighter who has up-to-date credentials for the taxable year and has  
2 responded to at least five verified calls in the year is entitled to a credit against his or her  
3 personal income tax for that year in the amount of \$500.

NOTE: The purpose of this bill is to provide a \$500 tax credit to volunteer firefighters who have responded to at least five verified calls in a year.

§11-21-10b is new; therefore, it has been completely underscored.